

# 2013 Decatur County Property Tax Report with Comparison to 2012

Legislative Services Agency

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## This report describes property tax changes in Decatur County between 2012 and 2013.

Property tax changes in 2013 were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates. However, three statewide trends affected a large number of counties.

- First, pay-2013 was a statewide reassessment year. In past reassessments there were double-digit percentage increases in assessed values, but this time assessments were almost unchanged statewide. The difference was trending, which has been adjusting assessments annually since 2007. Few counties experienced large assessment increases in 2013. Many experienced assessment decreases.
- Second, farmland assessments continued to rise, with the base rate of an acre increasing 8.7% from \$1,500 to \$1,630. High commodity prices and low interest rates were the reason. Rising farmland assessments were especially important in rural counties, where farmland is a larger part of total assessed value.
- Third, many local income tax credit rates increased substantially. This was due to a corrected distribution of local income tax revenues to local governments. Extra income tax revenue was applied to tax credits in 2013. This may mean that credit rates will fall (and tax bills will rise) in 2014.

Still, local factors were most influential in individual counties in 2013. Here is what affected taxes in Decatur County.

	Average Change in Tax Bill, All Property	Total Levy, All Units	Certified Net Assessed Value	Tax Cap Credits % of Levy
2013	13.6%	\$21,280,642	\$1,317,372,578	1.8%
Change		1.5%	1.0%	
2012	5.3%	\$20,968,259	\$1,304,159,834	2.1%

## Comparable Homestead Property Tax Changes in Decatur County

The total tax bill for all taxpayers in Decatur County increased by 13.6% in 2013. The large increase was the result of the expiration of a large property tax abatement on business equipment. This assessed value was then picked up by a tax increment finance district, so the levies of Decatur County local governments rose only 1.5%. Net assessed value rose only 1.0%, not including the TIF assessments. Tax cap credits as a percentage of the levy fell slightly from 2.1% in 2012 to 1.8% in 2013.

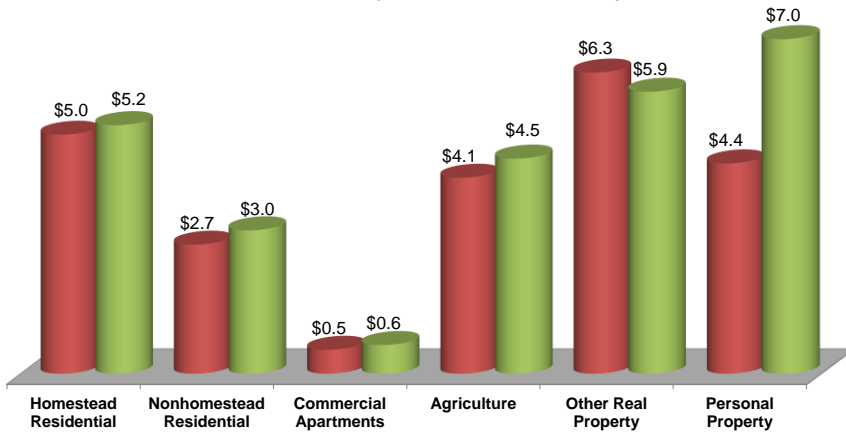
Decatur County homeowners experienced a 2.7% increase in property tax bills in 2013. This was due to an increase in homestead net assessed value and a small rise in property tax rates. Statewide, the average homeowner's tax bill was almost unchanged.

	2012 to 2013	
	Number of Homesteads	% Share of Total
<b>Summary Change in Tax Bill</b>		
Higher Tax Bill	4,056	58.7%
No Change	36	0.5%
Lower Tax Bill	2,817	40.8%
<b>Average Change in Tax Bill</b>	<b>2.7%</b>	
<b>Detailed Change in Tax Bill</b>		
20% or More	1,724	25.0%
10% to 19%	906	13.1%
1% to 9%	1,426	20.6%
-1% to 1%	36	0.5%
-1% to -9%	1,347	19.5%
-10% to -19%	760	11.0%
-20% or More	710	10.3%
<b>Total</b>	<b>6,909</b>	<b>100.0%</b>

Note: Percentages may not total due to rounding.

### Comparison of Net Property Tax by Property Type (In Millions)

■ 2012 - Total \$23.0 ■ 2013 - Total \$26.2



In Decatur County most net property taxes were paid by business (other real and personal) and homestead property owners in 2013. Total net property taxes increased 13.6%, more than the average 2.1% increase statewide. Personal property saw the biggest increase because of the expiration of a property abatement. Business real net taxes decreased by the largest percentage.

Property tax rates increased in 15 of 17 Decatur County tax districts in 2013. The average tax rate rose by 0.5% because a small levy increase exceeded a smaller increase in net assessed value. Statewide, the average tax rate increased by 4.2%.

The total levies of all government units in Decatur County increased by 1.5%, compared to a 3.7% statewide levy increase. Detailed levy changes for local governments in Decatur County are included in a later table.

Property Type	Gross AV Pay 2012	Gross AV Pay 2013	Gross AV Change	Net AV Pay 2012	Net AV Pay 2013	Net AV Change
Homesteads	\$848,870,761	\$878,304,991	3.5%	\$338,638,196	\$353,583,942	4.4%
Other Residential	204,119,021	221,626,935	8.6%	201,673,997	219,236,974	8.7%
Ag Business/Land	356,278,136	379,512,069	6.5%	354,653,599	378,187,691	6.6%
Business Real/Personal	829,779,908	737,913,496	-11.1%	529,525,883	621,704,638	17.4%
<b>Total</b>	<b>\$2,239,047,826</b>	<b>\$2,217,357,491</b>	<b>-1.0%</b>	<b>\$1,424,491,675</b>	<b>\$1,572,713,245</b>	<b>10.4%</b>

Net AV equals gross AV less deductions and exemptions. Certified net AV is set with the budget, certified by the county auditor and used to calculate tax rates. It may be adjusted by the auditor to account for appeals. Net AV in the above table is summed from tax bills. It includes TIF allocations while Certified net AV does not. Gross AV also is summed from tax bills. Circuit breaker tax caps are calculated on gross AV.

Decatur County's total billed net assessed value increased substantially, by 10.4% in 2013. Increases in business assessments were the main reason. This increase was mainly the result of the expiration of more than \$100 million in business equipment abatements. Net assessed value for all of Indiana was nearly unchanged, rising by only 0.1%.

Tax Cap Category	2012	2013	Difference	% Change
1%	\$102,005	\$76,206	-\$25,799	-25.3%
2%	355,745	364,947	9,202	2.6%
3%	0	0	0	0.0%
Elderly	32,598	43,281	10,684	32.8%
<b>Total</b>	<b>\$490,348</b>	<b>\$484,435</b>	<b>-\$5,914</b>	<b>-1.2%</b>
<b>% of Levy</b>	<b>2.1%</b>	<b>1.8%</b>		

Total tax cap credits in Decatur County were \$484,435, which was 1.8% of the levy. This was less than the state average of 10.9%, and less than the median or typical county percentage of 4.2%. Tax rates were the main determinant of tax cap credits. Decatur County's average tax rate was less than the median rate

statewide. Most of the tax cap credits in Decatur County were in the 2% nonhomestead residential/farmland category. A later table shows tax cap credits by category for each local government unit.

Tax cap credits in Decatur County decreased \$5,914 between 2012 and 2013. Credits as a share of the total levy fell to 1.8% in 2013 from 2.1% in 2012.

### Decatur County Levy Comparison by Taxing Unit

Taxing Unit	2009	2010	2011	2012	2013	%Change			
						2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013
<i>County Total</i>	15,719,243	20,226,906	20,512,343	20,968,259	21,280,642	28.7%	1.4%	2.2%	1.5%
Decatur County	4,340,290	4,979,462	5,204,443	6,197,368	6,156,082	14.7%	4.5%	19.1%	-0.7%
Adams Township	31,879	32,402	33,121	34,330	34,576	1.6%	2.2%	3.7%	0.7%
Clay Township	51,080	51,255	52,961	54,957	55,328	0.3%	3.3%	3.8%	0.7%
Clinton Township	16,362	16,448	17,001	17,635	17,252	0.5%	3.4%	3.7%	-2.2%
Fugit Township	49,718	50,268	51,859	42,410	42,360	1.1%	3.2%	-18.2%	-0.1%
Jackson Township	37,037	37,166	38,323	39,817	40,017	0.3%	3.1%	3.9%	0.5%
Marion Township	25,750	26,004	26,356	26,787	27,391	1.0%	1.4%	1.6%	2.3%
Saltcreek Township	27,390	27,571	28,308	29,357	28,107	0.7%	2.7%	3.7%	-4.3%
Sandcreek Township	142,071	143,741	149,398	154,113	152,962	1.2%	3.9%	3.2%	-0.7%
Washington Township	145,523	180,170	182,060	187,653	189,140	23.8%	1.0%	3.1%	0.8%
Greensburg Civil City	2,704,491	3,807,943	4,099,113	4,022,246	4,091,421	40.8%	7.6%	-1.9%	1.7%
Millford Civil Town	0	0	0	0	0				
Millhousen Civil Town	4,998	6,313	6,320	6,568	6,604	26.3%	0.1%	3.9%	0.5%
New Point Civil Town	21,316	21,215	25,858	26,626	26,781	-0.5%	21.9%	3.0%	0.6%
St. Paul Civil Town	36,285	38,444	33,145	40,237	38,901	6.0%	-13.8%	21.4%	-3.3%
Westport Civil Town	176,727	175,986	184,813	191,085	192,162	-0.4%	5.0%	3.4%	0.6%
Decatur County Community School Corp	3,278,710	3,574,561	3,943,053	3,288,596	3,848,653	9.0%	10.3%	-16.6%	17.0%
Greensburg Community School Corp	3,897,961	6,065,382	5,510,863	5,544,599	5,332,472	55.6%	-9.1%	0.6%	-3.8%
Greensburg Public Library	247,996	530,173	444,018	549,321	484,698	113.8%	-16.3%	23.7%	-11.8%
Decatur County Contractual Library	208,371	208,830	220,415	228,943	229,865	0.2%	5.5%	3.9%	0.4%
Decatur County Solid Waste Mgmt Dist	222,820	253,572	260,915	285,611	285,870	13.8%	2.9%	9.5%	0.1%
Greensburg Redevelopment Commission	52,468	0	0	0	0	-100.0%			

### Decatur County 2013 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	LOIT PTRC	Credit Rates				LOIT Residential	Net Tax Rate, Homesteads
				COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead		
16001	Adams Township	1.1302	--	--	0.9973%	--	--	--	1.1189
16002	St Paul Town-Adams Township	1.5385	--	--	0.4727%	--	--	--	1.5312
16003	Clay Township	1.1471	--	--	7.1531%	--	--	--	1.0650
16005	Clinton Township	1.1279	--	--	2.3677%	--	--	--	1.1012
16006	Fugit Township	1.1167	--	--	1.1101%	--	--	--	1.1043
16007	Jackson Township	1.1487	--	--	5.3828%	--	--	--	1.0869
16008	Marion Township-South	1.1187	--	--	1.4066%	--	--	--	1.1030
16009	Marion Township North	1.3678	--	--	0.5697%	--	--	--	1.3600
16010	Millhousen Town-Marion Twp	1.2496	--	--	0.5583%	--	--	--	1.2426
16011	Saltcreek Township	1.1355	--	--	2.6790%	--	--	--	1.1051
16012	New Point Town	1.4133	--	--	11.3198%	--	--	--	1.2533
16013	Sandcreek Township	1.2739	--	--	2.8483%	--	--	--	1.2376
16014	Westport Town	1.9681	--	--	8.4899%	--	--	--	1.8010
16015	Washington Township	1.4512	--	--	35.8094%	--	--	--	0.9315
16016	Greensburg City	2.3607	--	--	6.8928%	--	--	--	2.1980
16017	Adams/Greensburg	2.0496	--	--	--	--	--	--	2.0496
16018	Clay-Greensburg	2.0587	--	--	--	--	--	--	2.0587

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

### Decatur County 2013 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total		
<i>Non-TIF Total</i>	76,206	331,878	0	43,281	451,365	21,280,642	2.1%
<i>TIF Total</i>	0	33,070	0	0	33,070	5,471,534	0.6%
<i>County Total</i>	76,206	364,947	0	43,281	484,435	26,752,176	1.8%
Decatur County	15,085	65,697	0	11,258	92,041	6,156,082	1.5%
Adams Township	0	0	0	56	56	34,576	0.2%
Clay Township	0	1	0	41	42	55,328	0.1%
Clinton Township	0	0	0	35	35	17,252	0.2%
Fugit Township	0	0	0	17	17	42,360	0.0%
Jackson Township	0	0	0	37	37	40,017	0.1%
Marion Township	0	0	0	73	73	27,391	0.3%
Saltcreek Township	0	0	0	47	47	28,107	0.2%
Sandcreek Township	0	0	0	415	415	152,962	0.3%
Washington Township	13	56	0	207	276	189,140	0.1%
Greensburg Civil City	30,238	131,690	0	10,731	172,658	4,091,421	4.2%
Millhouses Civil Town	0	0	0	49	49	6,604	0.7%
New Point Civil Town	0	0	0	120	120	26,781	0.4%
St. Paul Civil Town	0	0	0	76	76	38,901	0.2%
Westport Civil Town	0	0	0	460	460	192,162	0.2%
Decatur County Community School Corp	0	20	0	5,320	5,340	3,848,653	0.1%
Greensburg Community School Corp	26,587	115,761	0	12,216	154,563	5,332,472	2.9%
Greensburg Public Library	3,583	15,602	0	1,272	20,456	484,698	4.2%
Decatur County Contractual Library	0	1	0	330	331	229,865	0.1%
Decatur County Solid Waste Mgmt Dist	701	3,051	0	523	4,274	285,870	1.5%
Greensburg Redevelopment Commission	0	0	0	0	0	0	
TIF - Honda EDA Greensburg	0	353	0	0	353	4,455,760	0.0%
TIF - SR 3 Exp Greensburg	0	19,817	0	0	19,817	407,921	4.9%
TIF - SR Development Orginal	0	12,880	0	0	12,880	607,097	2.1%
TIF - Honda EDA Adams/Gnbg	0	18	0	0	18	757	2.4%

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

#### Circuit Breaker Credit Types:

*Homesteads* are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

*Other Residential/Farmland* includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

*All Other Real/Personal* is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

*Elderly* includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over. The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.